



**INDIANA OFFICE OF SMALL BUSINESS AND ENTREPRENEURSHIP**

*Jacob Schpok, Executive Director*

August 26, 2014

Debbi Harling  
Indiana Department of Revenue  
Legal Division  
100 N. Senate Ave., N248, MS102  
Indianapolis, IN 46204-2253

Dear Ms. Harling,

Pursuant to IC 4-22-2-28, the Indiana Office of Small Business and Entrepreneurship ("OSBE") has reviewed the economic impact analysis for small business associated with rule changes contained in LSA Document 14-146 proposed by the Indiana Department of Revenue ("IDOR"). The proposed rule amends 45 IAC 8.1-1-1 to update covered transactions. Amends 45 IAC 8.1-1-2 to clarify tax on sample packages. Amends 45 IAC 8.1-1-3 to clarify sales to the United States Government. Amends 45 IAC 8.1-1-16 concerning evidence of tax payment. Amends 45 IAC 8.1-1-18 to delete superfluous language. Amends 45 IAC 8.1-1-19 to delete superfluous language. Amends 45 IAC 8.1-1-20 to clarify what packages must have tax stamps affixed. Amends 45 IAC 8.1-1-23 to clarify name and address of owner and operator on vending machines. Amends 45 IAC 8.1-1-25 to include a suit upon a bond under limited circumstances. Amends 45 IAC 8.1-1-26 to clarify who the Department will sell tax stamps to. Amends 45 IAC 8.1-1-27 to delete superfluous language. Amends 45 IAC 8.1-1-28 to clarify the burden of proof concerning the exception to the stamping requirements. Amends 45 IAC 8.1-1-29 to state when books, records, and papers are subject to inspection. Amends 45 IAC 8.1-1-30 to update the requirement for filing a return. Amends 45 IAC 8.1-1-31 to delete superfluous language. Amends 45 IAC 8.1-1-40 to delete superfluous language. Repeals 45 IAC 8.1-1-4; 45 IAC 8.1-1-5; 45 IAC 8.1-1-6; 45 IAC 8.1-1-7; 45 IAC 8.1-1-8; 45 IAC 8.1-1-9; 45 IAC 8.1-1-10; 45 IAC 8.1-1-11; 45 IAC 8.1-1-12; 45 IAC 8.1-1-13; 45 IAC 8.1-1-14; 45 IAC 8.1-1-15; 45 IAC 8.1-1-17; 45 IAC 8.1-1-21; 45 IAC 8.1-1-22; 45 IAC 8.1-1-24; 45 IAC 8.1-1-32; 45 IAC 8.1-1-33; 45 IAC 8.1-1-34; 45 IAC 8.1-1-35; 45 IAC 8.1-1-36; 45 IAC 8.1-1-37; 45 IAC 8.1-1-38; 45 IAC 8.1-1-39; 45 IAC 8.1-1-41; and 45 IAC 8.1-1-42.

The economic impact statement prepared by the IDOR will not impose requirements or costs on small businesses under IC4-22-2.1-5. OSBE does not object to the economic impact to small business associated with the proposed rule. If you have any questions about the comments contained herein please contact me at 232.5679 or [ombudsman@osbe.in.gov](mailto:ombudsman@osbe.in.gov).

Regards,

Erik Scheub